

TEMECULA COMMUNITY SERVICES DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES,
and CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

CITYWIDE OPERATIONS
for the 3rd Quarter Ended March 31, 2019

	Annual Amended Budget	YTD Activity	Encumbrances	Total Activity	% Budget	
REVENUES:						
Special Tax (Measure C)	\$ 1,876,280	\$ 989,442	\$ -	\$ 989,442	53%	(1)
Recreation Funding(Measure S)	6,211,702	4,890,177	-	4,890,177	79%	
Recreation Program	2,514,088	1,881,956	-	1,881,956	75%	
Investment Interest	15,000	14,975	-	14,975	100%	(2)
TOTAL REVENUES	<u>\$ 10,617,070</u>	<u>\$ 7,776,550</u>	<u>-</u>	<u>\$ 7,776,550</u>	73%	
EXPENDITURES:						
General Operations	2,969,332	2,034,095	77,162	2,111,257	71%	
Senior Center	453,463	311,435	11,957	323,392	71%	
Community Recreation Center (CRC)	970,765	703,852	57,300	761,152	78%	
Special Events	996,235	731,510	146,133	877,643	88%	
Temecula Community Center (TCC)	228,886	162,022	5,389	167,411	73%	
Museum	524,182	342,655	18,382	361,037	69%	
Aquatics	1,058,707	626,984	56,028	683,012	65%	
Sports	333,289	203,685	53,193	256,878	77%	
Children's Museum	107,325	69,826	6,923	76,749	72%	
Community Theater	1,418,817	1,051,718	64,067	1,115,785	79%	
Cultural Arts	257,657	176,099	10,241	186,340	72%	
Conference Center	109,384	68,785	6,500	75,285	69%	
Human Services	180,355	128,339	10,053	138,392	77%	
Margarita Recreation Center	186,218	121,535	5,469	127,004	68%	
Jefferson Recreation Center	52,570	39,527	2,510	42,037	80%	
Contract Classes	867,373	610,688	9,576	620,264	72%	
Park Rangers	288,875	211,981	1,954	213,935	74%	
Responsible Compassion	487,043	385,121	69,303	454,424	93%	
TOTAL EXPENDITURES	<u>11,490,476</u>	<u>7,979,857</u>	<u>612,140</u>	<u>8,591,997</u>	75%	
Revenues Over/(Under) Expenditures and Transfers	<u>(873,406)</u>	<u>(203,307)</u>				
Beginning Fund Balance as of 7/01/2018	<u>927,584</u>	<u>927,584</u>				
Ending Fund Balance as of 3/31/2019	<u>\$ 54,178</u>	<u>\$ 724,277</u>				

NOTES:

(1) Special assessment taxes are primarily received in January and May each fiscal year.

(2) The variance is due to the change in the fair value on investments, fluctuating interest rates, and improved cash flows.

TEMECULA COMMUNITY SERVICES DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES,
and CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

SERVICE LEVEL B - RESIDENTIAL STREET LIGHTS

for the 3rd Quarter Ended March 31, 2019

	Annual Amended Budget	Total YTD Activity	% of Budget	
REVENUES:				
Assessments	\$ 641,384	\$ 336,292	52%	(1)
Recreation Funding(Measure S)	62,661	62,661	100%	(2)
Investment Interest	200	1,675	100%	(3)
TOTAL REVENUES	<u>704,245</u>	<u>400,628</u>	57%	
EXPENDITURES:				
Salaries and Wages	21,451	17,069	80%	
Street Lighting Fees	755,000	590,726	78%	
Property Tax Admin Fees	12,750	10,968	86%	
TOTAL EXPENDITURES	<u>789,201</u>	<u>618,763</u>	78%	
Revenues Over/(Under) Expenditures	(84,956)	(218,135)		
Beginning Fund Balance as of 7/01/2018	<u>261,188</u>	<u>261,188</u>		
Ending Fund Balance as of 3/31/2019	<u>\$ 176,232</u>	<u>\$ 43,053</u>		

NOTES:

- (1) Special assessment taxes are primarily received in January and May each fiscal year.
- (2) The variance is due to recreation funding transfer In from Measure S have been processed for the entire Fiscal Year.
- (3) The variance is due to the change in the fair value on investments, fluctuating interest rates, and improved cash flows.

TEMECULA COMMUNITY SERVICES DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES,
and CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**SERVICE LEVEL C - PERIMETER LANDSCAPING
AND SLOPE MAINTENANCE**

for the 3rd Quarter Ended March 31, 2019

	Annual Amended Budget	Total YTD Activity	Encumbrances	Total Activity	% of Budget	
REVENUES:						
Assessments	\$ 1,586,430	\$ 833,949	\$ -	\$ 833,949	53%	(1)
Investment Interest	19,000	21,040	-	21,040	111%	(2)
TOTAL REVENUES	1,605,430	854,989	-	854,989	53%	
EXPENDITURES:						
Zone 1 Saddlewood	38,718	25,387	8,179	33,566	87%	
Zone 2 Winchester Creek	43,596	22,680	12,522	35,202	81%	
Zone 3 Rancho Highlands	42,063	24,627	9,484	34,111	81%	
Zone 4 The Vineyards	6,462	4,103	1,183	5,286	82%	
Zone 5 Signet Series	35,607	24,273	6,070	30,343	85%	
Zone 6 Woodcrest Country	23,603	13,979	6,105	20,084	85%	
Zone 7 Ridgeview	15,589	9,019	2,302	11,321	73%	
Zone 8 Village Grove	131,541	90,368	24,144	114,512	87%	
Zone 9 Rancho Solana	4,698	2,262	460	2,722	58%	
Zone 10 Martinique	9,654	5,473	1,239	6,712	70%	
Zone 11 Meadowview	2,516	1,500	286	1,786	71%	
Zone 12 Vintage Hills	90,817	62,163	14,354	76,517	84%	
Zone 13 Presley Development	32,452	22,863	5,018	27,881	86%	
Zone 14 Morrison Homes	14,632	9,691	2,106	11,797	81%	
Zone 15 Barclay Estates	9,138	5,465	1,714	7,179	79%	
Zone 16 Tradewinds	37,802	23,434	8,459	31,893	84%	
Zone 17 Monte Vista	2,085	1,422	273	1,695	81%	
Zone 18 Temeku Hills	97,451	59,594	19,784	79,378	81%	
Zone 19 Chantemar	55,873	35,572	15,820	51,392	92%	
Zone 20 Crowne Hill	173,282	102,457	40,530	142,987	83%	
Zone 21 Vail Ranch	222,988	134,990	56,444	191,434	86%	
Zone 22 Sutton Place	4,453	2,553	637	3,190	72%	
Zone 23 Pheasant Run	8,639	4,778	1,185	5,963	69%	
Zone 24 Harveston	164,213	105,391	28,221	133,612	81%	
Zone 25 Serena Hills	45,053	22,917	12,425	35,342	78%	
Zone 26 Gallery Tradition	2,235	1,451	248	1,699	76%	
Zone 27 Avondale	9,399	5,669	1,385	7,054	75%	
Zone 28 Wolf Creek	225,557	128,748	63,923	192,671	85%	
Zone 29 Gallery Portrait	3,027	1,662	415	2,077	69%	
TOTAL EXPENDITURES	1,553,143	954,491	344,915	1,299,406	84%	(3)
Revenues Over/(Under)						
Expenditures	52,287	(99,502)				
Beginning Fund Balance as of 7/01/2018	1,655,790	1,655,790				
Ending Fund Balance as of 3/31/2019	\$ 1,708,077	\$ 1,556,288				

NOTES:

- (1) Special assessment taxes are primarily received in January and May each Fiscal Year.
- (2) The variance is due to the change in the fair value on investments, fluctuating interest rates, and improved cash flows.
- (3) The variance in expenditures is due to encumbrances that are recorded for the entire Fiscal Year.

TEMECULA COMMUNITY SERVICES DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES,
and CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**SERVICE LEVEL D -
REFUSE COLLECTION, RECYCLING & STREET SWEEPING**

for the 3rd Quarter Ended March 31, 2019

	Annual Amended Budget	Total YTD Activity	Encumbrances	Total Activity	% of Budget	
REVENUES:						
Assessments	\$ 7,991,790	\$ 4,196,043	\$ -	\$ 4,196,043	53%	(1)
Recycling Program/Grant	18,000	19,711	-	19,711	110%	
Investment Interest	5,000	4,370	-	4,370	87%	(2)
TOTAL REVENUES	8,014,790	4,220,124	-	4,220,124	53%	
EXPENDITURES:						
Salaries and Wages	70,247	53,782	-	53,782	77%	
Department of Conservation Grant	49,731	-	-	-	0%	(3)
Refuse Hauling	7,899,813	3,949,906	-	3,949,906	50%	(4)
Operating Expenditures	59,100	23,715	2,684	26,399	45%	
TOTAL EXPENDITURES	8,078,891	4,027,403	2,684	4,030,087	50%	
Revenues Over/(Under) Expenditures	(64,101)	192,721				
Beginning Fund Balance as of 7/01/2018	294,489	294,489				
Ending Fund Balance as of 3/31/2019	<u>\$ 230,388</u>	<u>\$ 487,210</u>				

NOTES:

- (1) Special assessment taxes are primarily received in January and May each fiscal year.
- (2) The variance is due to the change in the fair value on investments, fluctuating interest rates, and improved cash flows.
- (3) The Department of Conservation Grant expenditures will be processed by the end of this Fiscal Year.
- (4) The second payment to CR&R for refuse hauling services is expected to be paid in June 2019.

TEMECULA COMMUNITY SERVICES DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES,
and CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

SERVICE LEVEL R - STREETS AND ROADS

for the 3rd Quarter Ended March 31, 2019

	Annual Amended Budget	Total YTD Activity	% of Budget	
REVENUES:				
Assessments	\$ 5,532	\$ 3,054	55%	(1)
Investment Interest	400	395	99%	(2)
TOTAL REVENUES	<u>5,932</u>	<u>3,449</u>	58%	
EXPENDITURES:				
Emergency Street Maintenance	29,500	12,200	41%	(3)
Property Tax Admin Fees	163	115	71%	
TOTAL EXPENDITURES	<u>29,663</u>	<u>12,315</u>	42%	
Revenues Over/(Under) Expenditures	(23,731)	(8,866)		
Beginning Fund Balance as of 7/01/2018	<u>26,791</u>	<u>26,791</u>		
Ending Fund Balance as of 3/31/2019	<u>\$ 3,060</u>	<u>\$ 17,925</u>		

NOTES:

- (1) Special assessment taxes are primarily received in January and May each fiscal year.
- (2) The variance is due to the change in the fair value on investments, fluctuating interest rates, and improved cash flows.
- (3) Emergency Street Maintenance repair will be done by end of this Fiscal Year.

TEMECULA COMMUNITY SERVICES DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES,
and CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

SERVICE LEVEL L - LAKE PARK MAINTENANCE

for the 3rd Quarter Ended March 31, 2019

	Annual Amended Budget	Total YTD Activity	Encumbrances	Total Activity	% of Budget	
REVENUES:						
Assessments	\$ 241,870	\$ 126,630	\$ -	\$ 126,630	52%	(1)
Harveston Lake Boat Fees	4,200	3,578	-	3,578	85%	
Investment Interest	5,500	5,634	-	5,634	102%	(2)
TOTAL REVENUES	<u>251,570</u>	<u>135,842</u>	<u>-</u>	<u>135,842</u>	54%	
EXPENDITURES:						
Salaries and Wages	17,706	11,738	-	11,738	66%	
Operating Expenditures	<u>229,570</u>	<u>126,274</u>	<u>54,991</u>	<u>181,265</u>	79%	
TOTAL EXPENDITURES	<u>247,276</u>	<u>138,012</u>	<u>54,991</u>	<u>193,003</u>	78%	
Revenues Over/(Under) Expenditures	4,294	(2,170)				
Beginning Fund Balance as of 7/01/2017	<u>402,667</u>	<u>402,667</u>				
Ending Fund Balance as of 3/31/2019	<u>\$ 406,961</u>	<u>\$ 400,497</u>				

NOTES:

(1) Special assessment taxes are primarily received in January and May each fiscal year.

(2) The variance is due to the change in the fair value on investment as well as fluctuating interest rates.

TEMECULA COMMUNITY SERVICES DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES,
and CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

TEMECULA LIBRARY

for the 3rd Quarter Ended March 31, 2019

	Annual Amended Budget	Total YTD Activity	Encumbrances	Total Activity	% of Budget	
REVENUES:						
Library Services	\$ 107,760	\$ 86,164	\$ -	\$ 86,164	80%	
Recreation Funding(Measure S)	662,527	496,895	-	496,895	75%	
Investment Interest	5,000	6,080	-	6,080	122%	(1)
TOTAL REVENUES	<u>775,287</u>	<u>589,139</u>	<u>-</u>	<u>589,139</u>	76%	
EXPENDITURES:						
Salaries and Wages	88,003	71,102	-	71,102	81%	
Operating Expenditures	<u>906,136</u>	<u>590,697</u>	<u>79,242</u>	<u>669,939</u>	74%	
TOTAL EXPENDITURES	<u>994,139</u>	<u>661,799</u>	<u>79,242</u>	<u>741,041</u>	75%	
Revenues Over/(Under) Expenditures	(218,852)	(72,660)				
Beginning Fund Balance as of 7/01/2018	<u>343,072</u>	<u>343,072</u>				
Ending Fund Balance as of 3/31/2019	<u>\$ 124,220</u>	<u>\$ 270,412</u>				

NOTES:

(1) The variance is due to the change in the fair value on investment as well as fluctuating interest rates.

TEMECULA COMMUNITY SERVICES DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES,
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PUBLIC ART

for the 3rd Quarter Ended March 31, 2019

	Annual Amended Budget	Total YTD Activity	% of Budget	
REVENUES:				
Public Art Revenues	\$ 73,511	\$ 9,803	13%	(1)
Investment Interest	<u>1,000</u>	<u>454</u>	45%	(2)
TOTAL REVENUES	<u>74,511</u>	<u>10,257</u>	14%	
Other Financing Sources (Uses):				
Operating Expenditures	<u>4,026</u>	<u>4,026</u>	100%	(3)
TOTAL EXPENDITURES	<u>4,026</u>	<u>4,026</u>		
Revenues Over/(Under) Expenditures	70,485	6,231		
Other Financing Sources/(Uses)				
Transfers Out	<u>25,000</u>	<u>25,000</u>		
Beginning Fund Balance as of 7/01/2018	<u>25,968</u>	<u>25,968</u>		
Ending Fund Balance as of 3/31/2019	<u>\$ 121,453</u>	<u>\$ 7,199</u>		

NOTES:

(1) The variance in Public Art revenues is due to the timing of developer pulling permits.

(2) The variance is due to the change in the fair value on investment as well as fluctuating interest rates.

(3) The variance in Operating Expenditures is due to full payment to vendor for completing the Civic Center engraving project.